

Annual Reports

of the

Town Officers

of

ROXBURY

NEW HAMPSHIRE

for the year ending

DECEMBER 31

1946



SENTINEL PRINTING COMPANY
KEENE, N. H.
1947

ANNUAL REPORTS

OF THE

TOWN OFFICERS

OF

ROXBURY, N. H.

FOR THE YEAR ENDING

DECEMBER 31, 1946

SENTINEL PRINTING COMPANY
KEENE, N. H.
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TOWN OFFICERS

Moderator

EDWARD E. BAKER

Town Clerk

HARVEY M. BAILEY

Town Treasurer

HARVEY M. BAILEY

Selectmen and Assessors

ALPHEUS C. WHITE

Term expires 1947

OLAND M. BLAKE

Term expires 1948

EDWIN B. ELLIS

Term expires 1949

Tax Collector

FANNIE FERRIS

Road Agent

LEON D. MENTER

Overseer of Poor

EDWIN B. ELLIS

Supervisors of Check List

HERBERT J. RUSSELL

HAZEL RUSSELL

Auditor

HERBERT J. RUSSELL

Constables

EDWARD E. BAKER

LEON D. MENTER

Sexton

LEON D. MENTER

Surveyors of Wood and Lumber

ALPHEUS C. WHITE

OLAND M. BLAKE

EDWIN B. ELLIS

Trustees of Trust Funds

LEON D. MENTER

Term expires 1947

MAY E. WHITE

Term expires 1948

Ballot Inspector

HAZEL E. RUSSELL

THE STATE OF NEW HAMPSHIRE

(TOWN WARRANT)

To the Inhabitants of the Town of Roxbury in the County of Cheshire in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Schoolhouse in said Roxbury on Tuesday, the 11th day of March, next at ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.
3. To raise and appropriate \$200.00 for pine blister rust.
4. To raise and appropriate \$14.00 for Monadnock Region Association.
5. To see how the Town wants to meet payment of the Road Agent's payroll.
6. To see if the Town wishes to raise enough money to make the Nye Cemetery Fund \$100.00.
7. To see what the Town wishes to do about the Roxbury Cemetery Association Fund.
8. To raise and appropriate \$200.00 for Town Hall and tool shed.
9. To see if the Town will vote to set aside the money raised for Town Hall and tool shed and create a capital reserve fund.
10. To see if the Town will vote to have one Trustee of Trust Funds.

11. To see if the Town will vote to authorize the Selectmen to borrow money.

12. To see if the Town will vote for T. R. A. and raise and appropriate the sum of \$197.53 for same.

13. To transact any other business which may come before said meeting.

Given under our hands and seal, this 11th day of February, in the year of our Lord nineteen hundred and forty-seven.

ALPHEUS C. WHITE,
OLAND M. BLAKE,
EDWIN B. ELLIS,
Selectmen of Roxbury.

A true copy of Warrant—Attest:

ALPHEUS C. WHITE,
OLAND M. BLAKE,
EDWIN B. ELLIS,
Selectmen of Roxbury.

REPORT OF SELECTMEN

1946

County tax	\$208 91
Town tax	700 00
Highways and bridges	1,000 00
Snow removal	500 00
T. R. A.	181 50
Schools	2,550 00
Monadnock Region Association	12 00
Town poor	100 00
Town hall and tool shed	200 00
Cemeteries	20 00
Adding machine	100 00
	<hr/>
	\$5,572 41
Less revenue	65 83
	<hr/>
	\$5,506 58
Less polls	128 00
	<hr/>
	\$5,378 58
Overlay	12 95
	<hr/>
	\$5,391 53
64 polls @ \$2.00	128 00
	<hr/>
Amount committed to collector	\$5,519 53
Tax rate \$3.75 per \$100.00.	

ESTIMATED

Auto permits	\$63 37
Interest and dividends tax	2 46
	<hr/>
Total	\$65 83

VALUATIONS

64 polls	\$128 00
21 horses	3,400 00
14 cows	1,925 00
3 pigs	75 00
22 sheep	220 00
2 portable mills	2,700 00
Lumber	6,200 00
4 tractors	3,300 00
1 neat stock	100 00
Power lines	11,110 00
<hr/>	
Total	\$29,030 00
Resident land and buildings	20,600 00
Resident timber	3,180 00
Non-resident land and buildings	57,169 00
Non-resident timber	33,795 00
<hr/>	
Total	\$143,774 00

OFFICERS' SALARIES

Edward E. Baker, moderator	\$10 00
Harvey M. Bailey, town clerk	30 00
Harvey M. Bailey, town treasurer	30 00
Edwin B. Ellis, chairman selectman and assessor	70 00
Alpheus C. White, selectman and assessor	60 00
Oland M. Blake, selectman and assessor	60 00
Edwin B. Ellis, attending tax meeting	5 00
Oland M. Blake, attending tax meeting	5 00
Alpheus C. White, attending tax meeting	5 00
Fannie Ferris, attending tax meeting	5 00
Fannie Ferris, tax collector	50 00
Leon D. Menter, sexton	3 00
Edwin B. Ellis, overseer of poor	3 00
Hazel E. Russell, chairman supervisors of check list	6 00
Herbert J. Russell, supervisor of check list	3 00
Leon D. Menter, road agent	20 00
Edward E. Baker, constable	2 00
Leon D. Menter, constable	2 00

Hazel E. Russell, ballot inspector	2 00
Herbert E. Russell, auditor	8 00
Total	<hr/> \$379 00

TOWN OFFICERS' EXPENSES

U. S. Auto and truck guide—auto rate guide	\$4 50
Sentinel Printing Co., town reports	81 40
Chase's Book Store, supplies	27 38
G. H. Tilden Co., flags	3 00
State Tax Commission, state audit	25 00
Sentinel Printing Co., tax bills and envelopes	12 75
G. H. Aldrich & Sons, bonds	56 00
Oland Blake, assessing with state assessor	5 00
Edwin Ellis, assessing with state assessor	5 00
Winfield Chaplin, 21 transfer cards	4 20
Charles Hardy, town clerks association	2 00
Alpheus C. White, running town line Harrisville	5 00
Edwin B. Ellis, running town line Harrisville	5 00
Charles A. N. Nye, ½ day running town line Harrisville	2 50
Edwin B. Ellis, car for assessing	5 00
Fannie Ferris, tax collector's expenses	6 48
Total	<hr/> \$250 21

FIRE DEPARTMENT

City of Keene, chimney fire at Hooper's	\$10 00
City of Keene, forest fire at Woodward Pond	32 80
Herbert Russell, forest fire at Woodward Pond	23 30
Town of Marlboro, forest fire at Woodward Pond	74 45
Herbert Russell, attending fire meeting	7 60
City of Keene, fire on Turner lot	20 00
City of Keene, fire at L. W. Davis farm	50 00
Total	<hr/> \$218 15

TOWN ROADS AND BRIDGES

Roy Pickard—C. B. Knight law suit	\$56 40
Paid to Leon D. Menter, highways, bridges and snow	2,223 03
Paid to school district, appropriation 1946	2,550 00

Paid to school district, appropriation 1945 balance	459 00
Bounties	7 00
County tax	208 91
State treasurer—T. R. A.	181 50
Old age assistance	44 43
Remington Rand Inc., adding machine	135 00
Cemeteries	25 00
Monadnock Region Association	12 00
	<hr/>
Total amount of orders paid	\$6,749 63

Respectfully submitted,

ALPHEUS C. WHITE,

OLAND M. BLAKE,

EDWIN B. ELLIS,

Selectmen of Roxbury, N. H.

ROAD AGENT'S REPORT

Town appropriation	\$1,000 00
Balance 1945	194 07
Authorized by selectmen overdraft on T. R. A. work	126 03
	<hr/>
	\$1,320 10
Class V from State	597 00
	<hr/>
	\$1,917 10
Davis road	\$387 20
Dakin road	18 75
Woodward road	130 55
French road	304 20
Middle town road	328 25
Dawes and Dillingham road	126 15
Repairs and attorneys fees	76 00
	<hr/>
	\$1,371 10

SPECIAL BRIDGE APPROPRIATION

Balance December 31, 1945	\$207 20
Spent in 1946	163 00
	<hr/>
Balance	\$44 20

WINTER MAINTENANCE

Balance December 31, 1945	\$322 24
1946 appropriation	500 00
	<hr/>
	\$822 24
Expended to January 1, 1947	765 63
	<hr/>
Balance	\$56 61
Total balance	\$646 81

LEON D. MENTER,
Road Agent.

REPORT OF TAX COLLECTOR

SUMMARY OF WARRANT

LEVY OF 1946

DR.

Taxes committed to collector:

Property taxes	\$5,391 53
Poll taxes—regular @ \$2.00	128 00
Total warrant	\$5,519 53

Added taxes:

Property taxes	45 00
Poll taxes—regular @ \$2.00	2 00
Interest Collected:	3 08
Total debits	\$5,569 61

CR.

Remittances to treasurer:

Property taxes	\$4,514 77
Poll taxes—regular @ \$2.00	66 00
Interest collected	3 08
Abatements	67 50

Uncollected taxes as per collector's list:

Property taxes	854 26
Poll taxes—regular @ \$2.00	64 00
Total credits	\$5,569 61

UNCOLLECTED TAXES—1946

	Property	Poll
Labana Bergeron		\$2 00
John Boomhower	\$1 88	2 00

George Bully	3 75	2 00
Arvilla Bully		2 00
Isolina Foley		2 00
Clifford French	9 00	2 00
Mary French		2 00
Woodrow French	11 25	2 00
Ernest French		2 00
Valerie French		2 00
Haskell Fuller		2 00
Rose Fuller		2 00
Joseph Gendron		2 00
William Greenier		2 00
Max Hall		2 00
Alphonse LaBonville		2 00
Paul LaBonville		2 00
Armanie LaBonville		2 00
Louis LaFlotte		2 00
Eugene Labonville		2 00
Harriet Miller		2 00
Robert Miner		2 00
Edgar Merin		2 00
Charles A. N. Nye	37 50	2 00
Irene Pratt	22 50	2 00
Fred Royce, Jr.		2 00
Louise Royce		2 00
Herbert Russell	43 50	2 00
Hazel Russell		2 00
Arthur Tedford	9 38	2 00
Eugene Gendreau		2 00
May White		2 00
Clarence Davis	11 25	
Lorenzo W. Davis Estate	100 50	
Willard Ferris	135 00	
George Owens	63 75	
Leo Paul	56 25	

NON-RESIDENT

Eugene Beauregard	37 50
Norman McKennon	86 25

Harlan Brown	3 75
Forrest L. Carey	30 00
Richard Cameron	18 75
Jessica Cameron	56 25
Adelaide and George E. Newman	26 25
Carroll Osgood	15 00
Roland Tarr	75 00

\$854 26	\$64 00
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SUMMARY OF WARRANT

LEVY OF 1945

DR.

Taxes committed to collector:

Property taxes	\$390 73
Poll taxes—regular @ \$2.00	30 00
Poll taxes—special @ \$3.00	45 00

Total warrant	\$465 73
Interest collected	18 77

Total debits	\$484 50
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CR.

Remittances to treasurer:

Property taxes	\$368 18
Poll taxes—regular @ \$2.00	14 00
Poll taxes—special @ \$3.00	21 00
Interest collected	18 77
Abatements	17 30

Uncollected taxes as per collector's list:

Property taxes	10 25
Poll taxes—regular @ \$2.00	14 00
Poll taxes—regular @ \$3.00	21 00

Total credits	\$484 50
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UNCOLLECTED TAXES—1945

	Property	Poll
Arvilla Bully		\$5 00
George Bully	\$2 05	
Labana Bergeron		5 00
Woodrow French	8 20	5 00
Josephine Sweeney		5 00
Hazel Nourse		5 00
Lyman Warner		5 00
Mary Warner		5 00
	<hr/>	
	\$10 25	\$35 00

SUMMARY OF WARRANT

LEVY OF 1944

DR.

Taxes committed to collector:

Property taxes	\$5 94
Poll taxes—regular @ \$2.00	2 00
Poll taxes—special @ \$3.00	3 00

Total warrant	\$10 94
Interest collected	25

Total debits	\$11 19
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CR.

Remittances to treasurer:

Property taxes	\$5 94
Interest collected	25

Uncollected taxes as per collector's list:

Poll taxes—regular @ \$2.00	2 00
Poll taxes—special @ \$3.00	3 00

Total credits	\$11 19
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UNCOLLECTED TAXES—1944

	Poll
Woodrow French	\$5 00

UNREDEEMED TAXES FROM TAX SALES
ON ACCOUNT OF LEVIES OF:

	1944
Clarence Davis	\$13 45

I hereby certify that the above lists showing the name and amount due from each delinquent taxpayer, as of December 31, 1946, on account of the tax levies of 1946, 1945 and 1944, is correct to the best of my knowledge and belief.

PAULINE WEBSTER,
Tax Collector.

TREASURER'S REPORT

On hand, January 1, 1946 \$2,528 11

Received of Pauline Webster, collector for 1945:

1945 property tax and interest	162 80
1945 poll and special tax and interest	25 47
1944 poll and special tax and interest	5 48

Received of Fannie P. Ferris, collector for 1946:

1946 property tax	4,514 77
1946 poll tax	66 00
Interest	3 08
1945 property tax	368 18
1945 poll tax	35 00
Interest	18 77
1944 property tax	5 94
Interest	25

Received from state treasurer:

Forest fire account	77 55
Gas tax	597 00
Refund on hedgehog bounties	22 00
Savings bank tax	1 63

Received from school district treasurer:

Refund of overpayment of school appropriations,	459 00
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Received from town clerk:

Automobile permits	72 94
Dog licenses	23 00

Received from the selectmen:	
Pistol permits	2 00
Refund on Court fees—Knight lawsuit	3 80
	<hr/>
Total	\$8,992 77
Paid selectmen's orders	6,749 63
	<hr/>
Balance on hand December 31, 1946	\$2,243 14

Respectfully submitted,
 HARVEY M. BAILEY,
 Town Treasurer.

TOWN CLERK'S REPORT

Received for automobile permits	\$72 94
Received for dog licenses	23 00
<hr/>	
Total receipts	\$95 94
Paid town treasurer	95 94

Respectfully submitted,
 HARVEY M. BAILEY,
 Town Clerk.

REPORT OF TRUSTEES OF TRUST FUNDS

For Fiscal Year Ending December 31, 1946

CERTIFICATE

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

December 31, 1946.

LEON D. MENTER,
 MAY N. WHITE,
 Trustees.

REPORT OF TRUST FUNDS OF THE TOWN OF ROXBURY

For Fiscal Year Ending December 31, 1946

Date of Creation	Trust Funds Purpose of Creation	How Invested	Amount of Principal	Rate of Interest	Balance of Income on Hand April 1, 1946	Income During Year	Expended During Year	Balance of Income on Hand at End of Year
1892	Ruel H. Kingsbury Cemetery Fund	Keene Savings Bank, Book No. 836	\$100.00		\$96.31	\$4.43		\$100.74
Aug. 9, 1934	Nye Cemetery Fund	Keene Savings Bank, Book No. 17907	63.75		8.52	1.63		10.15
July 12, 1941	Eli Clark Cemetery Fund	Keene Savings Bank, Book No. 20413	200.00		16.54	4.89	\$14.05	7.38
June 4, 1909	George G. Davis Cemetery Fund	Cheshire County Savings Bank, Book No. 5585	100.00		94.86	4.89	30.00	69.75
June 24, 1915	Roxbury Cemetery (Fund) Association	Cheshire County Savings Bank, Book No. 8738	11.61					*
Apr. 14, 1921	Ellen A. Davis Cemetery Fund	Cheshire County Savings Bank, Book No. 13980	100.00		22.78	3.08	20.00	5.86
Jan. 11, 1946	Josiah and Eliza Davis Cemetery Fund	Cheshire County Savings Bank, Book No. 36353	100.00			1.67		1.67
	Totals		\$675.36		\$239.01	\$20.59	\$64.05	\$214.55

*This book lost in 1937 all interest added \$19.00.

AUDITOR'S CERTIFICATE

For Year Ending December 31, 1946

This is to certify that I have examined books, vouchers and other financial records of the treasurer, clerk, selectmen, tax collector, road agent, trustees of trust funds and find them complete and correct to the best of my knowledge and belief.

Respectfully submitted,

HERBERT J. RUSSELL,

Auditor.

January 30, 1947

**DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION**

Concord, New Hampshire

June 4, 1946

Board of Selectmen,
Roxbury, New Hampshire

Gentlemen:

In accordance with the vote of the town the audit by this Division of the accounts of the Town of Roxbury for the fiscal year ended December 31, 1945, has been completed. Exhibits and Schedules as hereafter listed are included as part of the report which is submitted herewith.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Road Agent and Trustees of Trust Funds.

FINANCIAL STATEMENTS

Revised Balance Sheet—December 31, 1944-December 31, 1945:
(Exhibit I)

Revised Balance Sheets as of December 31, 1944 and December 31, 1945, are presented in Exhibit I. As indicated therein the Net Surplus increased by \$159.74 during the year. This increase in Net Surplus resulted from a net budget surplus of \$113.29, plus other items amounting to \$46.45.

Comparative Statements of Appropriations and Expenditures—

Estimated and Actual Revenues: (Exhibits II & III)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1945, are presented in Exhibits II and III. As indicated by the budget summary a net unexpended balance of appropriations of \$76.06, plus an excess of actual over estimated revenue of \$37.23, resulted in a net budget surplus of \$113.29.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices as well as entries in the books of record. Receipts were checked by source and totals of receipts and expenditures verified. Proof of the Treasurer's balance as of December 31, 1945, is indicated in Schedule A-1.

TAX ACCOUNTS

Tax warrants for the levies of 1945, 1944, 1943, and the tax sale account for the levy of 1944, were examined and audited. Summaries indicating the activity in these accounts during the fiscal year ended December 31, 1945, are presented in Schedules B, B-1, B-2 and B-3, respectively.

TOWN CLERK

The accounts and records of the Town Clerk were examined and audited. All funds received by the Town Clerk on account of the issuance of motor vehicle permits and dog licenses were properly accounted for through remittances to the Treasurer.

ROAD AGENT

A summary statement of the Road Agent's account is presented in Schedule D. This indicates the amounts received from the Town by the Road Agent, and the amounts expended according to his records. A balance of \$723.57 remained in the Road Agent's hands at the close of the year.

In our previous audit report we commented upon the present method of advancing funds to the Road Agent in lump sum amounts to take care of future payroll requirements. This practice is very unsatisfactory from an accounting standpoint and is not in accordance with the standard procedure followed by towns.

We again recommend that the Town of Roxbury adopt the standard and prescribed practice pertaining to road agent's accounts which is as follows:

"The road agent makes out the payrolls which are submitted to the Board of Selectmen either weekly or once in two weeks. After approval of the payroll by the Selectmen, a voucher and check is issued for the total amount of the payroll payable to the road agent.

If the road agent has an account in the bank, designated as the "road agent's" account, the check received from the town is deposited therein and checks thereafter issued to the individual employees whose names appear on the payroll. The cancelled checks thus issued, when returned by the bank, should be attached to the payroll as evidence that employees have been paid. Payrolls and cancelled checks should be filed with the Selectmen's voucher issued for the total amount of the payroll.

If the road agent cashes the payroll check which he receives from the town and pays off the employee in cash, signatures of each employee should be obtained on the payroll. When this has been done, the payroll should likewise be turned over to the Selectmen to be filed with the payroll voucher.

It is also recommended that bills for materials, equipment and supplies be approved by the road agent and given to the Selectmen for payment. Such bills should be paid by the Selectmen and Treasurer in the usual manner, i. e. by the issuance of a voucher and checks."

TRUST FUNDS

Savings bank books representing the principal and unexpended income of the trust funds were examined. A summary statement of trust fund principal and income is included in Schedule E.

NEW TOWN HALL FUND

The unexpended balance of the new town hall appropriation amounted to \$800.00 on December 31, 1945. This has accumulated over a period of years by annual appropriation. The entire amount of the fund is in the Treasurer's balance and it is also set up as a liability item in the balance sheet.

We recommend that this fund be withdrawn from the general funds of the town. It should then be deposited by the Treasurer in the savings bank and the account designated as

"Town of Roxbury—New Town Hall Account." Subsequent appropriations could be added to the account in a similar manner.

CONCLUSION:

The accounts and records of all town officials, with exceptions as herein noted, were found in good condition and the accounting procedure conformed to the uniform system prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits and Schedules is optional.

We extend our thanks to the officials of the Town of Roxbury for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER,

Director

Division of Municipal Accounting
State Tax Commission.

ALAN R. MATTHEWS, Auditor

ALFRED S. CLOUES, JR., Accountant

**DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION**

Concord, New Hampshire

June 4, 1946

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Roxbury for the fiscal year ended December 31, 1945, and, subject to our comments as set forth in the report, found them to be in good order. In our opinion the Exhibits and Schedules included herewith reflect the true financial condition of the town, together with the results of operations for the fiscal year ended December 31, 1945.

Respectfully submitted,

HAROLD G. FOWLER,

Director

Division of Municipal Accounting

State Tax Commission.

ALAN R. MATTHEWS, Auditor

ALFRED S. CLOUES, JR., Accountant

THE STATE OF NEW HAMPSHIRE

(SCHOOL WARRANT)

To the Inhabitants of the School district in the town of Roxbury qualified to vote in district affairs:

You are hereby notified to meet at the Schoolhouse in said district on the 11th day of March 1947, at 1:30 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.
9. To see if the district will establish a fund for improved school facilities and raise and appropriate the sum of one hundred and fifty dollars for this fund.

10. To see if the district will vote to place the money raised last year for toilets into the above fund.

11. To transact any other business that may come before said meeting.

Given under our hands at said Roxbury this 10th day of February 1947.

EVA N. BAILEY,
HERBERT J. RUSSELL,
EDWIN B. ELLIS,
School Board.

A true copy of Warrant—Attest:

EVA N. BAILEY,
HERBERT J. RUSSELL,
EDWIN B. ELLIS,
School Board.

SCHOOL BOARD'S ESTIMATE FOR 1947-1948

School District of Roxbury

School Board's statement of amounts required to support public schools and meet other statutory obligations of the district for the fiscal year beginning July 1, 1947.

DETAILED STATEMENT OF EXPENDITURES

Support of schools:

Teachers' salaries	\$1,600 00
Text books	75 00
Scholar's supplies	100 00
Flags and appurtenances	5 00
Other expenses of instruction	- 15 00
Janitor service	75 00
Fuel	125 00
Water, light, janitors' supplies	35 00
Minor repairs and expenses	75 00
Health supervision (medical inspection)	75 00
Transportation of pupils	500 00
Payment of elementary tuitions	90 00
Other special activities	30 00
	<hr/>
	\$2,800 00

Other statutory requirements:

Salaries of district officers (fixed by district)	\$114 00
Truant officer and school census (fixed by district)	10 00
Payment of tuition in high schools and academies (estimated by board)	400 00
Superintendent's excess salary (fixed by supervisory union),	55 00

Per capita tax (report of state treasurer)	48 00	
*Other obligations imposed by law or established by district	172 50	
		<hr/>
		\$799 50
		<hr/>
Total amount required to meet school board's budget		\$3,599 50

ESTIMATED INCOME OF DISTRICT

Balance June 30, 1947 (estimate)	\$500 00	
State aid (December 1947 allotment)	1,000 00	
Dog tax (estimate)	21 00	
Elementary school tuition receipts (estimate)	45 00	
		<hr/>
Deduct total estimated income (not raised by taxation)		1,566 00
		<hr/>
Assessment required to balance school board's budget		\$2,033 50
Special appropriation proposed:		
School improvement fund	\$150 00	
		<hr/>
		150 00
		<hr/>
Total assessment required to cover budget and appropriations		\$2,183 50

EVA N. BAILEY,
EDWIN B. ELLIS,
HERBERT J. RUSSELL,
School Board.

Roxbury, N. H., January 27, 1947

*This item includes legal obligations such as judgments, orders of State Department of Health on complaint, necessary rent and costs of authorized administration and insurance. Repairs in excess of 5% of the school money, new equipment and major construction must be raised under special articles in the warrant.

**NEW HAMPSHIRE STATE BOARD OF EDUCATION
FINANCIAL REPORT OF THE ROXBURY
SCHOOL DISTRICT**

For the Fiscal Year Beginning July 1, 1945
and Ending June 30, 1946

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of my knowledge and belief. The accounts are kept in accordance with Section 24 of Chapter 82 of the Revised Laws of New Hampshire 1942, and upon forms prescribed by the State Tax Commission.

JOHN H. FRYE,
Superintendent.

EVA N. BAILEY,
EDWIN B. ELLIS,
HERBERT J. RUSSELL,
School Board.

July 8, 1946.

RECEIPTS

State and federal aid :

Equalization fund for elementary schools	\$987 11
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Income from local taxation (raised by selectmen) :

For the support of elementary schools	1,180 00
For the payment of high school and academy tuition	180 00
For the salaries of district officers	57 00
For the payment of per capita tax	54 00
Other obligations imposed by law or established by district	76 52
Special appropriations	340 00

From sources other than taxation :

Dog licenses (from selectmen)	23 29
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Elementary school tuitions:

Union School District, June 1945	137 00
Union School District, June 1946	164 54

Total receipts from all sources	\$3,199 46
Cash on hand at beginning of year, July 1, 1945	970 09

Grand total	\$4,169 55
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PAYMENTS

Salaries of district officers	\$57 00
Superintendent's excess salary	42 85
Truant officers and school census	5 95
Expenses of administration	46 30
Teachers' salary	1,400 00
Text books	77 61
Scholars supplies	18 31
Other expenses of instruction	16 78
Janitor service	75 00
Fuel	95 75
Water, light, janitor's supplies	18 21
Minor repairs and expenses	80 41
Medical inspection	2 00
Transportation of pupils	832 00
High school and academy tuition	161 84
Elementary school tuition	150 00
Other special activities	6 50
Per capita tax	54 00
Insurance and other fixed charges	7 95
Alterations of old buildings	159 87
New equipment	18 85
Refund to selectmen	459 00

Total payments for all purposes	\$3,786 18
Total cash on hand at end of year (June 30, 1946)	383 37

Grand total	\$4,169 55
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AUDITOR'S CERTIFICATE

This is to certify that I have examined the books and other financial records of the school board of Roxbury of which this is a true summary for the fiscal year ending June 30, 1946, and find them correctly cast and properly vouched.

FANNIE P. FERRIS,
Auditor.

July 16, 1946.

ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1946

Cash on hand June 30, 1945	\$970 09
Received from selectmen, appropriations	
for current year	1,887 52
Dog tax	23 29
Received from state treasurer, state aid	987 11
Received from all other sources	301 54
	<hr style="width: 20%; margin: 0 auto;"/>
Total amount available for fiscal year	\$4,169 55
Less school board orders paid	3,786 18
	<hr style="width: 20%; margin: 0 auto;"/>
Balance on hand as of June 30, 1946	\$383 37

LEON D. MENTER,
District Treasurer.

July 12, 1946.

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Roxbury, of which the above is a true summary for the fiscal year ending June 30, 1946 and find them correct in all respects.

FANNIE P. FERRIS,
Auditor.

July 16, 1946.

DETAILED STATEMENT OF RECEIPTS

Cash balance June 30, 1945	\$970 09
October 3, 1945, City of Keene, Union School District	137 00
December 31, 1945, selectmen, dog tax	23 29
January 4, 1946, selectmen, appropriation	1,428 52
March 6, 1946, State of N. H., state aid	987 11
June 29, 1946, selectmen, appropriation balance	459 00
July 9, 1946, City of Keene, Union School District	164 54
	<hr/>
Total receipts during year	\$4,169 55

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Roxbury:

I herein submit my fourth annual report as superintendent of schools.

One full year has passed since the end of combat in World War II. The end of the war brought no relief to the deficiencies in the American public school system. The situation has become steadily more critical.

An appraisal of American schools reveals many inadequacies in personnel, facilities and services that are necessary to meet the needs of children and the welfare of the nation.

Teachers leaving the profession since 1939 have formed the greatest vocational exodus in history. In relation to their numbers the loss to the profession has been more acute in the elementary schools and the rural areas have suffered most. If the fully qualified teachers received more pay than laborers the public schools would be staffed more adequately throughout the entire country.

Adequate health facilities and programs are non-existent in a very large proportion of rural schools. Sound health is the most valuable individual and national asset. Every child should be given complete physical examinations periodically followed by corrective measures.

More opportunities should be offered in the schools to practice various duties of citizenship. The financial tribute exacted by crime is great. Less than two percent of the population may be classed as criminal. The financial losses caused by this small percent amounts to more than five times the sum spent annually for public education in the interest of all children.

The Roxbury school district has been fortunate in many ways during this period of shortages. First, in retaining the

services of a fully qualified teacher, secondly; in the maintenance of satisfactory facilities and equipment including up to date textbooks and abundant scholars supplies.

The employment of a school nurse is another step in the right direction. The further provision for modern plumbing, playground equipment and organized recreation would all contribute to better health. Improvements involving installation and construction are limited at the present time due to shortages and high prices.

The usual standard tests have been administered in the school. The results indicate satisfactory achievement.

CLASSIFICATION AND ORGANIZATION

Grade	Enrollment September 1945	Promotions June 1946	Enrollment September 1946
1	3	2	6
2	3	3	4
3	3	2	4
4	4	3	3
5	2	3	3
6	1	1	4
7	3	2	1
8	2	1	2
	—	—	—
Totals	21	17	27

STATISTICS FOR SCHOOL YEAR 1945-1946

Total length of school year in weeks	37
Number of pupils registered	27
Number of half days school was in session	350
Number of half days school was closed	20
Average membership	18.38
Average attendance	17.16
Percent of attendance for Roxbury	93.36
Number of tardinesses	50
Number of pupils not absent nor tardy	1
Number of visits made by superintendent	23
Number of visits made by citizens	9

Marie Naomi Bailey graduated from the Roxbury School in June 1946, and enrolled in Keene High School last September.

Romaine Clark was neither absent nor tardy during the entire school year ending in June 1946.

Juliana Alexander started her third year of teaching at the Roxbury School in September 1946.

In conclusion, I wish to thank the teacher, members of the School Board, and the other school employes for their service to the district. The cooperation of the parents and citizens is also appreciated.

Respectfully submitted,

JOHN H. FRYE,

Superintendent of Schools.

Marlborough, N. H.

January 23, 1947.

VITAL STATISTICS

At the request of the Selectmen, there is submitted herewith a transcript of births, marriages and deaths as recorded in the Office of the Town Clerk for the year ending December 31, 1946.

BIRTHS REGISTERED IN THE TOWN OF ROXBURY, N. H., FOR THE YEAR ENDING DEC. 31, 1946

Date of Birth.	Name of Child (if any.)	Sex and Condition.		Name of Father.	Maiden Name of Mother.	Occupation of Father.	Birthplace of Mother.	Birthplace of Father.
		Male or Female.	Lying or Stillborn.					
1946			No. of child 1st, 2d, etc.					
Oct. 8	Shirley Ann	F	4	Fred P. Royce, Jr.	Louise G. Poisson	Lumberman	Turnbridge, Vt.	Keene
Nov. 21	Joseph Stanley Gary Wayne	M M	4 4	Raymond D. Roy Roland A. Tarr	Jessie E. Tedford Vivian Willette		Ashuelot Bowdoinham, Me.	Westmoreland Sullivan

MARRIAGES REGISTERED IN THE TOWN OF ROXBURY, N. H., FOR THE YEAR ENDING DEC. 31, 1946

Date of Mar- riage.	Place of Marriage.	Name and Surname of Groom and Bride.	Residence of each at time of Marriage	Age in years.	Occupation of Groom and Bride.	Place of Birth of each.	Names of Parents.	Birthplace of Parents.	* Condition.	Name, Residence and Official Sta- tion of person by whom mar- ried.
1946 Apr. 6	Keene	Chas. A. N. Nye Mabel A. Stone	Roxbury Keene	67 64	Carpenter Housework	Roxbury Fitzwilliam	Geo. W. Nye Lydia Wentworth Israel Pasno Cora Davis	Abington, Ms. Somersworth Canada New York State	2d 2d	Rv J D Johnston Keene
Aug. 3	Roxbury	Frank W. Willette Mildred R. Fleury		27 20	Lumberman At home	Gilsum Claremont	Jos. L. Willette Jessie M. Lewis Engene M. Fleury Gladys P. Vadney	Canada Winchester Canada Claremont	1st	H M Bailey, J P Roxbury
Sept. 13	W. Swanzey	George A. Ball Inez A. Menter		44 38	Sander Inspector	Wardsboro, Vt. Alstead	Arthur S. Ball Harriet E. Allen Fred W. Hodgkins Dora V. Smith	Athens, Vt. Wardsboro, Vt. Walpole Stoddard	1st 2d	Rv R W E Mac- Kenzie West Swanzey
Nov. 2	W. Swanzey	Charles F. Lorette Mavis J. Tarr		26 16	Woodsmen At home	Keene Keene	Felix H. Lorette Bessie K. O'Brien Roland A. Tarr	Bennington, Vt. Fitzwilliam Linneus, Me.	1st 1st	Rv R W E Mac- Kenzie West Swanzey
Nov. 30	Keene	Freeman A. Ellis Agnes A. Atwood		35 22	Truck driver At home	Keene Westmoreland	Vivian M. Willette Burt S. Ellis Mary J. Kingsbury Ora J. Atwood Elsie S. Norcross	Keene Roxbury Keene Stratton, Vt. Westmoreland	2d 1st	Rv G C Williams Keene

*What marriage—whether 1st, 2nd, etc.

DEATHS REGISTERED IN THE TOWN OF ROXBURY, N. H., FOR THE YEAR ENDING DEC. 31, 1946

Date of Death.	Name and Surname of the Deceased.	Age			Place of Birth.	Sex and Cond'n	Place of Birth.		Name of Father.	Maiden Name of Mother.
		Years.	Months.	Days.			Father.	Mother.		
** Feb. 18	Alice Gorst	64	9	4	St. Edwards, Neb.		Wisconsin	Canada	William Gorst	Agnes Crawford

*Single, married or widowed. **Brought to town for burial.

I hereby certify that the foregoing transcript of births, marriages and deaths is correct according to the best of my knowledge and belief.

HARVEY M. BAILEY,
Town Clerk.

HELP YOUR FOREST FIRE WARDEN PREVENT FIRES—IT PAYS!

The prevention of forest fires is the most important and difficult part of the work of your forest fire warden who heads a local organization set up primarily for the security of your community's forest property. The importance and value of the work of the forest fire warden and his deputies is, perhaps, best appreciated during hazardous periods when fire danger is greatest. The public, however, looks to him at all times for speedy and economical suppression of going fires

To properly fulfill his mission, the warden needs the generous and understanding cooperation of the public at large. He attempts to secure this cooperation by the posting of caution notices, news items and by word of mouth, always carefully explaining the necessity of restrictions imposed. In the matter of giving cooperation, however, the public often fails. The record shows that an average of 7,300 acres of woodland are burned over by forest fires in New Hampshire each year. Analysis of fire causes reveal the fact that more than 98 percent of all forest fires are, consistently, the result of human carelessness and are preventable.

The careless smoker fails to properly extinguish his cigar, cigarette or pipe ashes or thoughtlessly throws them from the car window; the debris burner fails or refuses to consult the warden, as the law requires when the ground is not covered with snow, before attempting to burn; campers fail to properly extinguish their fires or frequently build fires when conditions are unfavorable.

Remember these rules:

1. Use ordinary common sense with fire in and near woodland.
2. Comply with requirements on the use of fire in and near woodland and when the ground is not covered with snow, secure written permission to burn from the forest fire warden.
3. Be careful when smoking in or near woodlands. Don't throw lighted material from moving vehicles.
4. Cooperate with and assist the warden and urge others to do so.
5. **HELP YOUR FOREST FIRE WARDEN PREVENT FIRES—**his efforts are only as effective as is the cooperation you give him!

F. J. BAKER,
District Fire Chief.
